



CITY OF CARLSBAD
PLANNED MAJOR CAPITAL OUTLAY ITEMS 2011-12
(Greater than \$10,000)

OTHER FUNDS				
Org Key	Department	Item Description	Qty	One-Time Cost
0012223	Fire	Replacement of 3 EMS portable EKG monitors	3	\$ 110,000
		FIRE SUBTOTAL		\$ 110,000
1212110	Police	Tactical vests & helmets	22	\$ 66,535
		Field Evidence Processing Van Outfitting	1	\$ 59,538
		Fully trained police canine	1	\$ 15,185
		POLICE SUBTOTAL		\$ 141,258
1381010	Local Cable Infrastructure	Web cameras	1	\$ 17,400
		LOCAL CABLE INFRASTRUCTURE SUBTOTAL		\$ 17,400
5016310	Water Operations	AMR Collector	2	\$ 11,710
		WATER OPERATIONS SUBTOTAL		\$ 11,710
6215461	Fleet Replacement	Field Evidence Processing Van (A776, F305, F813)	1	\$ 60,000
		Fire Truck (F606)	1	\$ 676,000
		Mobile Intensive Care Unit (F099)	1	\$ 195,000
		Pickup Truck Compact (P786)	1	\$ 18,000
		Pickup Truck Compact (P906)	1	\$ 18,000
		Pickup Truck Compact (S905)	1	\$ 18,000
		Pickup Truck Compact (W908)	1	\$ 18,000
		Pickup Truck Compact (Z667)	1	\$ 18,000
		Sedan (A884)	1	\$ 24,000
		Sedan Intermediate (A919)	1	\$ 26,000
		Sedan Police (A044)	1	\$ 36,500
		Sedan Police (A047)	1	\$ 36,500
		Sedan Police (A050)	1	\$ 36,500
		Sedan Police (A057)	1	\$ 36,500
		Sedan Police (A061)	1	\$ 36,500
		Sedan Police (A077)	1	\$ 36,500
		Sedan Police (A089)	1	\$ 36,500
		SUV Intermediate 4X2 (F759)	1	\$ 24,000
		SUV Intermediate 4X2 (F760)	1	\$ 24,000
		SUV Intermediate 4X2 (W750)	1	\$ 24,000
		SUV Intermediate 4X2 (Z770)	1	\$ 24,000
		Trailer Large (S576)	1	\$ 5,000
		Truck 1 Ton Flatbed (P943)	1	\$ 32,000
		Truck 1 Ton Utility (S797)	1	\$ 43,000
		Truck 3/4 Ton Utility (W827)	1	\$ 32,000
		Truck 5 Cu Yd Dump (S539)	1	\$ 90,000
		Truck Valve 15000 GVW (W818)	1	\$ 42,000
		FLEET MAINTENANCE SUBTOTAL		\$ 1,666,500
640171X	Information Technology	Server replacements	7	\$ 52,200
		Laptop replacements	65	\$ 206,217
		Network printers	18	\$ 28,710
		Desktop replacements	142	\$ 204,994
		INFORMATION TECHNOLOGY SUBTOTAL		\$ 492,121
GRAND TOTAL MAJOR CAPITAL OUTLAY				\$ 2,187,731

*Major Capital Outlay only includes items of \$10,000 or greater.

**CITY OF CARLSBAD
OUT OF STATE TRAVEL BUDGET 2011-12**

GENERAL FUND					
ORG KEY	DEPARTMENT	TRAVEL DESCRIPTION	# OF PEOPLE	DESTINATION	2011-12 BUDGET
0010110	CITY COUNCIL	TLG Annual Conference	2	Kansas City, MO	\$3,800
		Legislative Meetings	1	Washington, DC	\$2,600
		CITY COUNCIL TOTAL			\$6,400
0010210	CITY CLERK	International Institute of Municipal Clerks Annual Conference	1	Portland, OR	\$2,500
		CITY CLERK TOTAL			\$2,500
0010310	TREASURY	Association of Public Treasurers of US & Canada	1	Oklahoma	\$2,225
		TREASURY TOTAL			\$2,225
0011010	CITY MANAGER	Legislative Meetings	2	Washington, DC	\$2,100
		ICMA Annual Conference	2	Milwaukee, WI	\$4,300
		Senior Executive Institute	1	Virginia	\$6,200
		TLG Annual Conference	1	Kansas City, MO	\$1,900
		CITY MANAGER TOTAL			\$14,500
0011012	COMMUNICATIONS	National Communications Industry Conference	1	TBD	\$2,000
		COMMUNICATIONS TOTAL			\$2,000
0011210	CITY ATTORNEY	IMLA Annual Conference	1	Chicago, IL	\$2,250
		IMLA Mid-Year Conference	1	Washington, DC	\$2,150
		CITY ATTORNEY TOTAL			\$4,400
0011310	FINANCE	Lawson User Conference (HCMS system)	2	Denver, CO	\$7,400
		Cybershift Training	2	TBD	\$9,600
		FINANCE TOTAL			\$17,000
0011510	HUMAN RESOURCES	Lawson Software Annual Conference (HCMS system)	2	Denver, CO	\$7,400
		HUMAN RESOURCES TOTAL			\$7,400
0011610	RECORDS MANAGEMENT	AIIM - Records Management	1	TBD	\$3,000
		ARMA	1	Washington DC	\$4,000
		RECORDS MANAGEMENT TOTAL			\$7,000
0012130	POLICE - INVESTIGATIONS	Inter/intra-state travel for suspect and/or witness interviews	TBD	TBD	\$1,000
		POLICE INVESTIGATIONS TOTAL			\$1,000
0012131	POLICE - NARCOTICS	Inter/intra-state travel for suspect and/or witness interviews	TBD	TBD	\$400
		POLICE NARCOTICS TOTAL			\$400
0012210	FIRE - STRATEGIC CHANGE TEAM	TLG Annual Conference	2	Kansas City, MO	\$3,800
		STRATEGIC CHANGE TEAM TOTAL			\$3,800
0012223	FIRE	National Fire Academy - EMS Mgmt of Public Health Risks	1	Emmitsburg, MD	\$0
		National Fire Academy - EMS Quality Management	1	Emmitsburg, MD	\$0
		National Fire Academy - EMS Special Operations	2	Emmitsburg, MD	\$0
		FIRE TOTAL			\$0
0014070	LIBRARY	COSUGI 2011 - Annual Library Automation System	1	Phoenix, AZ	\$1,820
		LIBRARY TOTAL			\$1,820
0014510	PARKS & RECREATION	National Rec & Parks Assoc Conf. (NRPA)	2	Atlanta, GA	\$5,000
		Director's Conference	1	Oglebay, WV	\$2,800
		PARKS & RECREATION TOTAL			\$7,800
0014635	BEACH PRESERVATION COMMITTEE	American Shore & Beach Preservation Assoc. Conference	1	Charleston, SC	\$2,500
		BEACH PRESERVATION COMMITTEE TOTAL			\$2,500
0015010	PEM ADMINISTRATION	APWA Sustainability Conference	1	TBA	\$2,000
		PEM ADMINISTRATION TOTAL			\$2,000
0015310	PEM FACILITIES MANAGEMENT	CMAA Conference	2	Washington DC	\$2,000
		PEM FACILITIES MANAGEMENT TOTAL			\$2,000
0016310	STORM DRAIN ENGINEERING	APWA Congress	1	Denver, CO	\$1,975
		STORM DRAIN ENGINEERING TOTAL			\$1,975
0018210	TRANSPORTATION	Maintenance Superintendents Association Mtg.	1	TBD	\$3,000
		TRANSPORTATION TOTAL			\$3,000
		GENERAL FUND SUBTOTAL			\$89,720

**CITY OF CARLSBAD
OUT OF STATE TRAVEL BUDGET 2011-12**

NON-GENERAL FUND					
ORG KEY	DEPARTMENT	TRAVEL DESCRIPTION	PEOPLE	DESTINATION	BUDGET
5016310	WATER OPERATIONS	Tri-State Seminar	4	Primm, NV	\$2,400
		ABPA -American Backflow Prevention Assoc Conference	1	TBD	\$1,860
		Western Regional Backflow Conference	2	Las Vegas, NV	\$2,800
		AWWA	1	Reno, NV	\$2,200
		Itron User Conference	1	Phoenix, AZ	\$2,645
		WaterSmart Innovations Conference	1	Las Vegas, NV	\$825
		AutoCad University	1	Las Vegas, NV	\$2,850
		AssetWorks Annual Conference	1	TBD	\$1,500
		Customer Service/Info Mgt Tech Annual Conference	1	TBD	\$2,100
WATER OPERATIONS TOTAL					\$19,180
5026310	RECYCLED WATER	Tri State Seminar	2	Primm, NV	\$1,200
		WaterReuse	3	Phoenix, AZ	\$4,600
RECYCLED WATER TOTAL					\$5,800
5116310	WASTEWATER	Tri State Seminar	2	Primm, NV	\$1,200
		No Dig	1	Nashville, TN	\$2,000
WASTEWATER TOTAL					\$3,200
5216310	STORM DRAIN MAINTENANCE	Tri State Seminar	2	Primm, NV	\$1,200
		STORM DRAIN MAINTENANCE TOTAL			
6205460	PEM - FLEET MAINTENANCE	AssetWorks User Conference	1	TBA	\$3,000
		FLEET MAINTENANCE TOTAL			
64017XX	INFORMATION TECHNOLOGY	Gartner Symposium	1	Las Vegas, NV	\$2,200
		Lawson User Education Conference	1	Boston, MA	\$3,900
		Data Mining/MDM Conference	1	Las Vegas, NV	\$3,000
		Compellent Storage Center Admin	1	Eden Prairie, MN	\$12,000
		STORserver Training	1	Colorado Springs, CO	\$5,000
		IT Financial Management Assoc. Conference	1	Scottsdale, AZ	\$2,700
INFORMATION TECHNOLOGY TOTAL					\$28,800
NON GENERAL FUND SUBTOTAL					\$61,180
GRAND TOTAL OUT OF STATE TRAVEL					\$150,900

MISCELLANEOUS STATISTICAL INFORMATION 2011-12



Date of Incorporation	July 16, 1952
Type of City	Charter
Form of Government	Council/Manager
Area	39.18 sq. miles
Population	106,555
Net Assessed Valuation	\$23,399,021,613

Streets:

Number of Street Lights	7,707
Miles of Streets	339.99

Fire Protection:

Number of Stations	6
Number of Firefighters & Officers	83

Police Protection:

Number of Stations	1
Number of Sworn Police Officers	116

Water System:

Number of Water Connections	28,379
Average Daily Consumption (in Millions of Gallons)	16.3
Miles of Lines and Mains	527

Sewer System:

Number of Sewer Connections	22,631
Average Daily Flows (in Millions of Gallons)	7.57
Miles of Sewers	288

Recreation and Culture:

Number of Parks	31
Acres of Parks (Including Open Space)	1,139
Number of Pools	1
Number of Libraries	3
Number of Materials in Library Collections	645,414

Total Number of Authorized Full-Time City Employees	684.25
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Source: City of Carlsbad, Finance Department

ACCOUNTING SYSTEMS AND BUDGETARY CONTROL

The city's accounting system and related budgets are designed around a few basic principles:

1. The city is not one single entity. It is the total of many entities, each with its separate function and legal restrictions on the use of resources. In the private sector, a corporation may have many "subsidiaries" which make up the parent corporation; in the public sector, a city government may have a variety of "funds" that provide the basis for separately recording the financial data related to a specific entity. A fund is an accounting entity with a complete set of self-balancing accounting records. Each fund has been established because of some restriction on the use of resources received by that fund. This report includes the transactions of all entities over which the City Council of the City of Carlsbad have authority (as defined by the Governmental Accounting Standards Board).
2. The city's accounting system operates on a modified accrual basis for all governmental type funds, which is also the basis for budgeting. Governmental funds include the General, Special Revenue, Debt Service, and Capital Projects funds. A modified accrual system is one where (a) revenues are recognized when they are both measurable and collectable within the accounting period, or soon enough after the end of the period to pay liabilities of the period; and (b) expenditures, other than principal and interest on long-term debt, are recorded when liabilities are incurred.
3. The proprietary fund types (the Enterprise funds and the Internal Service funds) use the accrual method of accounting. Revenues are recognized in the period earned and expenses are recognized in the period incurred.
4. Internal controls exist with the accounting system to ensure safety of assets from misappropriation, unauthorized use or disposition, and to maintain the accuracy of financial record keeping. These internal controls must be established consistent with the sound management practices based on the cost/benefit of the controls imposed. The cost of a control should not be excessive in relation to its benefit as viewed by city management. The internal controls in existence within the city's system are sufficient to ensure, in all material aspects, both the safety of the city's assets and the accuracy of the financial record keeping system.
5. Budgetary control is maintained through the city's accounting system, as well as through monthly reporting on all revenue and expenditure accounts and other special reports summarizing the financial position of the city. The City Council adopts the formal budget for all funds prior to the beginning of each fiscal year and may amend the budget, as necessary, throughout the year. The legal level of budgetary control is the fund level, and expenditures should not exceed budgeted amounts at the fund level. All appropriations expire at year-end unless specifically carried into the new fiscal year by Council actions. The Carlsbad Municipal Code requires that the Financial Management Director annually prepares the budget for the City Manager showing estimated revenues and expenditures.
6. Controls on the use and transfers of budget funds are outlined in the adopted budget resolution in the appendix of this document.

RESOLUTION NO. 2011-143**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARLSBAD, CALIFORNIA, ADOPTING THE FINAL OPERATING BUDGET AND CAPITAL IMPROVEMENT PROGRAM FOR THE FISCAL YEAR 2011-12 FOR THE CITY OF CARLSBAD AND ESTABLISHING CONTROLS ON CHANGES IN APPROPRIATIONS FOR THE VARIOUS FUNDS.**

WHEREAS, the City Council of the City of Carlsbad, California has reviewed the proposed final Operating Budget and Capital Improvement Program for FY 2011-12 and has held such public hearings as are necessary prior to adoption of the final budgets.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Carlsbad, California, as follows:

1. That the above recitations are true and correct.
2. That certain documents now on file in the office of the City Clerk of the City of Carlsbad entitled, "City of Carlsbad, FY 2011-12 Preliminary Operating Budget and FY 2011-12 to Buildout Capital Improvement Program – Preliminary" as amended in accordance with Exhibits 3-A through 3-C attached hereto and incorporated by reference herein, is hereby adopted as the Operating and Capital Improvement Budgets for the City of Carlsbad for the fiscal year along with the Program Options determined by the City Council as set forth in the minutes of the Council meeting of Tuesday, June 21, 2011.
3. That the amounts reflected as estimated revenues for FY 2011-12 as shown in Exhibits 3-A and 3-B are hereby adopted as the budgeted revenues for 2011-12.
4. That the amounts designated as the 2011-12 Budget request in Exhibits 3-A and 3-B are hereby appropriated to the department or fund for which they are

1 designated and such appropriation shall not be increased except as provided herein.

2 5. That the City Council authorizes the transfer of funds necessary to
3 subsidize the operation of The Crossings municipal golf course from fiscal year 2011-12
4 forward, without the necessity for repayment, since the accumulated advances with
5 interest from the General Fund to date have no realistic possibility of repayment in the
6 foreseeable future. This authorization does not violate the prohibition on gifts of public
7 funds in Article XVI, Section 6 of the Constitution of the State of California in that it is in
8 the public interest to subsidize funding of the operation of the Golf Course which
9 provides a unique recreational amenity for the citizens of Carlsbad at discounted play
10 rates.

11 6. That total appropriations for each fund may only be increased or
12 decreased by the City Council by passage of a resolution amending the budget except
13 as provided herein.

14 7. That the following controls are hereby placed on the use and transfers of
15 budget funds:

16 A. No expenditure of funds shall be authorized unless sufficient funds
17 have been appropriated by the City Council or City Manager as described below.

18 i. The City Manager may authorize all transfers of funds from
19 account to account within any department.

20 ii. The City Manager may authorize transfers of funds between
21 departments within the same fund in an amount up to \$100,000 per transfer.

22 iii. The City Manager may delegate any of the authority given to
23 him/her under this resolution.

24 iv. The City Manager may authorize budget adjustments involving
25 offsetting revenues and expenditures; the City Manager may authorize increases
26 in an appropriation for a specific purpose where the appropriation is offset by
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1 unbudgeted revenue, which is designated for said specific purpose.

2 v. The City Manager may authorize the transfer of appropriations
3 between accounts and/or capital projects up to \$1,000,000 for the costs
4 associated with the Encina Wastewater Facility (Encina) as authorized by the
5 Encina Wastewater Authority's staff and/or Board. Any increase to the total
6 appropriations for Encina's operating budget and capital program must be
7 approved by the City Council.

8 vi. The City Manager may authorize budget adjustments to increase
9 the appropriations for Workers Compensation, Risk, Self Insured Benefits and
10 Liability Funds operating budgets in an amount equal to the increases in costs of
11 claims expenses.

12 vii. The City Council must authorize all transfers of funds from the
13 Council's Contingency Account.

14 B. The City Manager may authorize emergency out of state travel for
15 public safety or emergency services purposes.

16 C. The City Council must authorize any increase in the number of
17 authorized permanent personnel positions above the level identified in
18 Exhibit 3-C.

19 D. The City Manager may authorize the hiring of temporary or part time
20 staff as necessary, within the limits imposed by the controls listed above.

21 8. That the legal level of budgetary control is the fund level. Budgets may
22 not legally be exceeded at the fund level without appropriate authorization by the City
23 Council.

24 9. That interest earned on grants may be appropriated during the year for the
25 purpose for which the grant was received.

26 10. That The City Manager or his/her designee is authorized to set recreation
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1 program and class fees that are included in the Community Services Guide. The fee
2 shall not exceed the fully burdened (direct and indirect) costs of providing the program
3 or class but shall be no less than the lowest fee charged for like kind programs or
4 classes in the North County cities of Oceanside, Vista, San Marcos, Escondido, or
5 Encinitas. There are no fees in the Master Fee Schedule that will be changed as a
6 result of this authority.

7 11. That The City Manager may authorize budget adjustments to increase the
8 appropriations in the Public Facilities Fee Fund in an amount equal to the utility
9 expenses for the City of Carlsbad's Las Palmas facility, while the building remains
10 vacant.

11 12. That all appropriations in the Operating Budget and in Capital
12 Improvement Program remaining unexpended at June 30, 2011, are hereby
13 appropriated to FY 2011-12.

14 13. That all appropriations for outstanding encumbrances as of June 30,
15 2011, are hereby continued into FY 2011-12 for such contracts or obligations.

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1 PASSED, APPROVED AND ADOPTED at a Joint Special Meeting of the
2 Carlsbad Municipal Water District Board of Directors, Carlsbad City Council, Carlsbad
3 Housing and Redevelopment Commission held on the 21st day of June 2011, by the
4 following vote to wit:

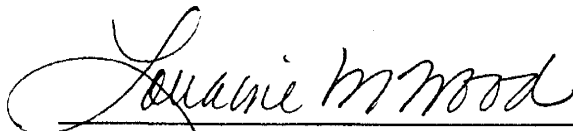
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6 AYES: Board Members Hall, Kulchin, Blackburn, Douglas, Packard.

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8 NOES: None.

9 ABSENT: None.

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11 MATT HALL, President

12 ATTEST:

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14 LORRAINE M. WOOD, Secretary
15 (SEAL)



RESOLUTION NO. 1420**A RESOLUTION OF THE BOARD OF DIRECTORS OF
CARLSBAD MUNICIPAL WATER DISTRICT (CMWD),
ADOPTING THE WATER DISTRICT FINAL OPERATING
BUDGET AND CAPITAL IMPROVEMENT PROGRAM FOR
2011-12.**

WHEREAS, the Board of Directors of the Carlsbad Municipal Water District, California, has held such public hearings as are necessary prior to the adoption of the 2011-12 Operating and Capital Improvement Budgets.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Carlsbad Municipal Water District as follows:

1. That the above recitations are true and correct.
2. That certain documents now on file in the office of the Secretary entitled "City of Carlsbad, 2011-12 Operating Budget and 2011-12 to Buildout Capital Improvement Program – Preliminary," as amended in accordance with Exhibit 4-A attached hereto and incorporated by reference herein, is hereby adopted as the Operating and Capital Improvement Budgets for the Carlsbad Municipal Water District for the Fiscal Year 2011-12 along with the Program Options determined by the City Council as set forth in the minutes of the Council's meeting of Tuesday, June 21, 2011.
3. That the amounts reflected as estimated revenues for Fiscal Year 2011-12 are hereby adopted as the budgeted revenues for 2011-12.
4. That the amount designated as 2011-12 Budget in Exhibit 4-B is hereby appropriated to the fund for which it is designated and such appropriation shall not be increased except as provided herein.
5. That total appropriations may only be increased or decreased by the Board of Directors by passage of a resolution amending the budget except as provided herein.
6. That the following controls are hereby placed on the use and transfers of

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1 budget funds:

2 A. No expenditure of funds shall be authorized unless sufficient funds have
3 been appropriated by the Water Board or Executive Manager as described below.

4 i. The Executive Manager may authorize all transfers of funds from
5 account to account within the same fund in an amount up to \$100,000 per transfer.

6 ii. The Executive Manager may delegate the authority to make budget
7 transfers.

8 iii. The Executive Manager may authorize budget adjustments
9 involving offsetting revenues and expenditures; the Executive Manager may authorize
10 increases in an appropriation for a specific purpose where the appropriation is offset by
11 unbudgeted revenue which is designated for said specific purpose.

12 iv. The Executive Manager may authorize increases in purchased
13 water appropriations in an amount equal to the same percent that water sales exceed
14 the amount of the original revenue estimate.

15 B. The Board of Directors must authorize any increase in the number of
16 authorized permanent personnel positions above the level identified in the final Budget.
17 The Executive Manager may authorize the hiring of temporary or part time staff as
18 necessary, within the limits imposed by the controls listed above.

19 7. That all appropriations and outstanding encumbrances as of June 30, 2011
20 are hereby continued into 2011-12 for such contracts and obligations.

21 8. All appropriations for Capital Improvement Projects remaining unexpended
22 at June 30, 2011, are hereby appropriated for such capital projects for the 2011-12
23 fiscal year.

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1 PASSED, APPROVED AND ADOPTED at a Joint Special Meeting of the
2 Carlsbad Municipal Water District Board of Directors, Carlsbad City Council, Carlsbad
3 Housing and Redevelopment Commission held on the 21st day of June 2011, by the
4 following vote to wit:

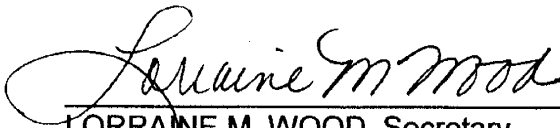
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6 AYES: Board Members Hall, Kulchin, Blackburn, Douglas, Packard.

7 NOES: None.

8 ABSENT: None.
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MATT HALL, President

11 ATTEST:

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14 LORRAINE M. WOOD, Secretary
15 (SEAL)



RESOLUTION NO. 504**A RESOLUTION OF THE HOUSING AND REDEVELOPMENT COMMISSION OF THE CITY OF CARLSBAD, CALIFORNIA, APPROVING THE OPERATING BUDGET OF THE REDEVELOPMENT AGENCY AND HOUSING AUTHORITY FOR FISCAL YEAR 2011-12.**

WHEREAS, the Housing and Redevelopment Commission of the City of Carlsbad, California (the Commission), has reviewed the operating budget for the Redevelopment Agency for Fiscal Year 2011-12 ; and

WHEREAS, the Commission finds that the annual operating budget for the Redevelopment Agency is consistent with approved Implementation Plans and/or Reimbursement and Repayment Agreements, and the goals and objectives of the approved Redevelopment Plans; and

WHEREAS, the Commission has determined that the planning and administrative expenses set forth in the annual operating budget for the Redevelopment Agency are necessary and appropriate for implementation of redevelopment activities in Fiscal Year 2011-12; and

WHEREAS, the Commission has set-aside 20% of the tax increment funds of said Agency in a Low and Moderate Income Housing Fund to be used for the purposes of increasing and improving the community's supply of low- and moderate-income housing; and

WHEREAS, the Commission finds that the amount of Low and Moderate Income Housing Funds to be expended for planning and general administrative activities associated with the development, improvement, and preservation of housing for low and moderate income households is not disproportionate to the amount set-aside to be spent for the costs of production, improvement or preservation of said housing; and

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1 WHEREAS, the Commission has determined that the planning and
2 administrative expenses are necessary for the production, improvement or preservation
3 of low- and moderate-income housing; and

4 WHEREAS, the Commission has reviewed the operating budget for the Housing
5 Authority Section 8 Programs, for Fiscal Year 2011-12; and

6 WHEREAS, public hearings have been held as necessary prior to the adoption of
7 the final operating budgets.

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9 **NOW, THEREFORE, BE IT RESOLVED** by the Housing and Redevelopment
10 Commission of the City of Carlsbad, California as follows:

11 1. That the above recitations are true and correct.
12 2. That certain documents now on file in the office of the City Clerk entitled
13 "City of Carlsbad, 2011-12 Operating Budget and 2011-12 to Buildout Capital
14 Improvement Program – Preliminary," as amended in accordance with Exhibit 5-A
15 attached hereto and incorporated by reference herein, is hereby adopted as the
16 Operating Budgets for the Carlsbad Redevelopment Agency and Housing Authority
17 Section 8 Programs for the Fiscal Year 2011-12, along with any Program Options
18 determined by the City Council as set forth in the minutes of the Council's meeting of
19 Tuesday, June 21, 2011, and that all funding for planning and administrative expenses
20 has been determined to be necessary and appropriate for implementation of Agency
21 and Authority activities in Fiscal Year 2011-12.

22 3. That the amounts reflected as estimated revenues for Fiscal Year 2011-12
23 are hereby adopted as the budgeted revenues for 2011-12.
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1 4. That the amount designated as 2011-12 Budget request in Exhibit 5-A is
2 hereby appropriated to the fund for which it is designated, and such appropriation shall
3 not be increased except as provided herein.

4 5. That the following controls are hereby placed on the use and transfers of
5 budget funds:

6 A. No expenditure of funds shall be authorized unless sufficient funds
7 have been appropriated by the Commission or Executive Director as described below.

8 i. The Executive Director may authorize all transfers of funds
9 from account to account within the same fund in an amount up to \$100,000 per transfer.

10 ii. The Executive Director may delegate the authority to make
11 budget transfers and adjustments.

12 iii. The Executive Director may authorize budget adjustments
13 involving offsetting revenues and expenditures; the Executive Director is authorized to
14 increase an appropriation for a specific purpose where said appropriation is offset by
15 unbudgeted revenue which is designated for said specific purpose.

16 B. The Commission must authorize any increase in the number of
17 authorized permanent personnel positions above the level identified in the final Budget.
18 The Executive Director may authorize the hiring of temporary or part time staff as
19 necessary, within the limits imposed by the controls listed above.

20 6. That all appropriations and outstanding encumbrances as of June 30,
21 2011, are hereby continued into 2011-12 for such contracts and obligations.

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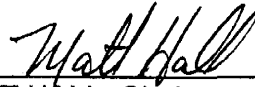
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1 PASSED, APPROVED AND ADOPTED at a Joint Special Meeting of the
2 Carlsbad Housing and Redevelopment Commission, Carlsbad City Council, Carlsbad
3 Municipal Water District Board of Directors held on the 21st day of June 2011, by the
4 following vote to wit:

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6 AYES: Commission Members Hall, Kulchin, Blackburn, Douglas, Packard.


7 NOES: None.

8 ABSENT: None.
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12 MATT HALL, Chairman

13 ATTEST:

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16 LISA HILDABRAND, Secretary
17 (SEAL)



RESOLUTION NO.2011-144**A RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF CARLSBAD, CALIFORNIA,
ESTABLISHING THE 2011-12 APPROPRIATION
LIMIT AS REQUIRED BY ARTICLE XIII B OF THE
CALIFORNIA STATE CONSTITUTION AND STATE
LAW**

WHEREAS, Article XIII B of the California State Constitution requires that governments annually establish a limit on the appropriation of proceeds of taxes; and

WHEREAS, State law requires that this limit be presented to the governing body of each entity each fiscal year; and

WHEREAS, State law also requires that this limit be published in a newspaper of general circulation to allow public response to the limit as adopted.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Carlsbad, California, as follows:

1. That the above recitations are true and correct.

2. That the City Council of the City of Carlsbad, California, does hereby establish and adopt the 2011-12 appropriation limit of two hundred and ninety three million, eight hundred and seventy two thousand, seven hundred and eighty dollars (\$293,872,780) as computed in Exhibit 6-A attached hereto.

3. That the City Clerk is directed to publish this Resolution in a newspaper of general circulation.

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89

1 PASSED, APPROVED AND ADOPTED at a Joint Special Meeting of the
2 Carlsbad City Council, Carlsbad Municipal Water District Board of Directors, Carlsbad
3 Housing and Redevelopment Commission held on the 21st day of June 2011, by the
4 following vote to wit:

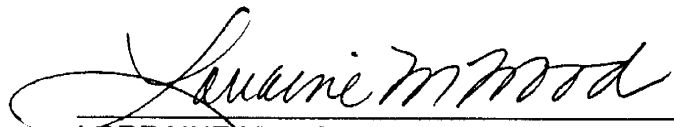
5
6 AYES: Council Members Hall, Kulchin, Blackburn, Douglas, Packard.

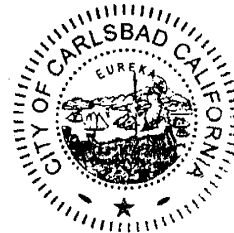
7 NOES: None.

8 ABSENT: None.
9

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11 
12 MATT HALL, Mayor

13 ATTEST:

14
15 
16 LORRAINE M. WOOD, City Clerk
17 (SEAL)



CITY OF CARLSBAD
GANN APPROPRIATIONS LIMIT

The Appropriations Limitation imposed by Proposition 4 and modified by Proposition 111 creates a restriction on the amount of revenue which can be appropriated in any fiscal year. The revenues which are subject to the Limitation are those considered "proceeds of taxes." The basis for calculating the Limit began in fiscal year 1978-79 and is increased based on population growth and inflation.

The major change made by Proposition 111 allows the City to annually choose among the following options for calculating its Gann Limit:

- Population growth of Carlsbad, **OR**
- Population growth within San Diego County, **AND**
- Growth in California per capita income, **OR**
- Growth in non-residential assessed valuation due to new construction in the City.

The factors used to calculate the 2011-12 Limit were:

- Population growth in Carlsbad, **AND**
- Growth in non-residential assessed valuation due to new construction in the City.

The formula is outlined below:

2010-11 Expenditure Limit	<u>\$192,476,277</u>
% Carlsbad Population Growth	1.0107
Growth in non residential assessed valuation	X <u>1.5106</u>
Net Increase Factor	1.5268
2011-12 Limit (2010-11 Limit X Factor)	<u>\$293,872,780</u>
Current Appropriation of Proceeds of Taxes (Subject to the Limit)	\$99,115,723

The spending limit for the City of Carlsbad for 2011-12 is \$293.9 million, with appropriations of "proceeds of taxes" of \$99.1 million. The result of the calculation provides the City with an operating margin of \$194.8 million.

91

RESOLUTION NO. 2011-145**A RESOLUTION OF THE CITY COUNCIL OF THE CITY
OF CARLSBAD, CALIFORNIA, ADOPTING CHANGES TO
THE MASTER FEE SCHEDULE.**

WHEREAS, the City Council of the City of Carlsbad has the authority to establish fees for City services; and

WHEREAS, from time-to-time said fees are reviewed and evaluated to maintain an adequate fee structure recovering costs for City services; and

WHEREAS, the City Council has determined the cost of providing general and development-related services; and

WHEREAS, the City Council believes it is necessary for the City Manager to have the authority to adjust the recreation program and classes fees from time to time to remain competitive and within the market pricing for like programs and classes; and

WHEREAS, the City Council finds it necessary to recover the costs for City services; and

WHEREAS, the City Council has held the necessary public hearing and allowed for public comment on the establishment of said fees.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Carlsbad, California, as follows:

1. That the above recitations are true and correct.
2. That the changes to the Master Fee Schedule are for the fees shown in Exhibit 7-A attached hereto, and as amended by determinations of the City Council at its meeting of Tuesday, June 21, 2011, as set forth in the minutes of that meeting.

92

- 1 3. The City Council hereby authorizes the City Manager or his/her designee
2 to set recreation program and class fees that are included in the Community
3 Services Guide. The fee shall not exceed the fully burdened (direct and
4 indirect) costs of providing the program or class but shall be no less than the
5 lowest fee charged for like kind programs or classes in the North County cities
6 of Oceanside, Vista, San Marcos, Escondido, or Encinitas. There are no fees
7 in the Master Fee Schedule that will be changed as a result of this authority.
8
- 9 4. The City Council hereby authorizes the City Manager or his/her designee
10 to change parking violation fees at the time, and by the same amount, as the
11 state changes their portion of the fee. Any changes to these fees will made to
12 the current Master Fee Schedule.
- 13 5. This resolution shall become effective on August 1, 2011 for General city
14 fees, and September 1, 2011 for the Development-related service fees and
15 Development-impact fees.
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93

1 PASSED, APPROVED AND ADOPTED at a Joint Special Meeting of the
2 Carlsbad City Council, Carlsbad Municipal Water District Board of Directors, Carlsbad
3 Housing and Redevelopment Commission held on the 21st day of June 2011, by the
4 following vote to wit:

5
6 AYES: Council Members Hall, Kulchin, Blackburn, Douglas, Packard.

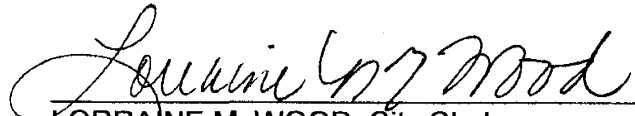
7
8 NOES: None.

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10 ABSENT: None.

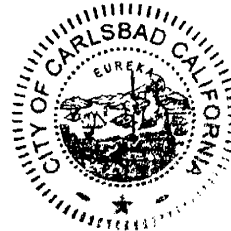
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12 MATT HALL, Mayor

13 ATTEST:

14 

15 LORRAINE M. WOOD, City Clerk
16 (SEAL)



RESOLUTION NO. 2011-146

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARLSBAD, CALIFORNIA, DETERMINING THAT THE FY 2011-2012 CAPITAL IMPROVEMENT PROGRAM BUDGET IS CONSISTENT WITH THE GENERAL PLAN ON PROPERTY GENERALLY LOCATED CITYWIDE.

WHEREAS, the City Council of the City of Carlsbad, California has reviewed the Capital Improvement Program for FY 2011-12 and has held such public hearings as are necessary prior to adoption of the Capital Improvement Program Budget; and

WHEREAS, on June 21, 2011 the City Council made a finding of General Plan Consistency for all projects receiving an allocation of funds for FY 2011-12 pursuant to Carlsbad Municipal Code Section 2.24.065 (b); and

WHEREAS, at said hearing, upon hearing and considering all testimony and arguments, if any, of all persons desiring to be heard, said Council considered all factors relating to the City Council Determination; and

NOW, THEREFORE, BE IT HEREBY RESOLVED by the City Council as follows:

A) That the foregoing recitations are true and correct.

B) That based on the evidence presented at the hearing, the City Council determines that the Capital Improvement Program for FY 2011-12 is consistent with the General Plan based on the following findings:

Findings:

1. The projects are consistent with the goals, objectives, and policies of the city's General Plan in that the projects are required to ensure the provision of adequate public facilities and services concurrent with or prior to need.

2. The projects are consistent with applicable goals, objectives, and policies of the Land Use, Circulation, and Open Space and Conservation Elements of the General Plan, as described in Exhibit "A."

3. As required by the General Plan, the proposed improvements are consistent with the city's Growth Management Plan in that the projects ensure that the necessary improvements are provided for drainage, sewer, water distribution, traffic signals, and street projects in accordance with the performance standards contained in the city's Growth Management regulations.

132

1 PASSED, APPROVED AND ADOPTED at a Joint Special Meeting of the
2 Carlsbad City Council, Carlsbad Municipal Water District Board of Directors, Carlsbad
3 Housing and Redevelopment Commission held on the 21st day of June 2011, by the
4 following vote to wit:
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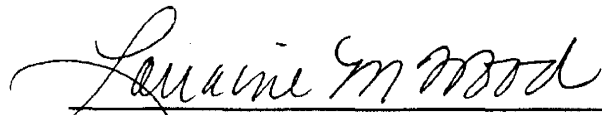
6 AYES: Council Members Hall, Kulchin, Blackburn, Douglas, Packard.
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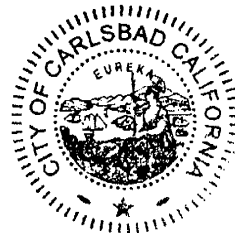
8 NOES: None.
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10 ABSENT: None.
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12 
13 MATT HALL, Mayor

14 ATTEST:
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16 
17 LORRAINE M. WOOD, City Clerk
18 (SEAL)
19



RESOLUTION NO 2011-147**A RESOLUTION OF THE CITY COUNCIL OF THE CITY
OF CARLSBAD, CALIFORNIA, APPROVING THE FY
2011-12 OPERATING AND CAPITAL BUDGETS OF THE
ENCINA WASTEWATER AUTHORITY**

WHEREAS, the City of Carlsbad is a member agency to the Encina Joint Powers Agreement entered into on July 13, 1961, for the acquisition, construction, ownership, operation and maintenance of the Encina Joint Sewer System; and

WHEREAS, the Encina Agreement requires approval for the budget of the Encina Wastewater Authority (EWA) by the Member Agencies following the recommendation of the Joint Advisory Committee (JAC); and

WHEREAS, the City Council of the City of Carlsbad desires to approve said budget and provide for the payment of its share such expenses in accordance with the allocation provided in the Basic Agreement; and

WHEREAS, there are projected to be sufficient funds in the Sanitation fund for the payments as they become due.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Carlsbad, California, as follows:

1. That the above recitations are true and correct.
2. That the City of Carlsbad's share of the Fiscal Year 2011-12 Operating Budget of the EWA as approved by JAC on May 25, 2011, in the amount of \$3,159,311 for Wastewater Plant Operations and \$727,914 for the Carlsbad Water Recycling Facility Operations, and the Capital Budget of \$1,994,444 is hereby approved.

1 3. That the City Manager is hereby authorized to make payment on behalf of
2 the City of Carlsbad to EWA in accordance with the budget as approved by JAC
3 pursuant to the Encina Basic Agreement.

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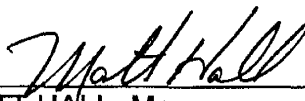
154

1 PASSED, APPROVED AND ADOPTED at a Joint Special Meeting of the
2 Carlsbad City Council, Carlsbad Municipal Water District Board of Directors, Carlsbad
3 Housing and Redevelopment Commission held on the 21st day of June 2011, by the
4 following vote to wit:

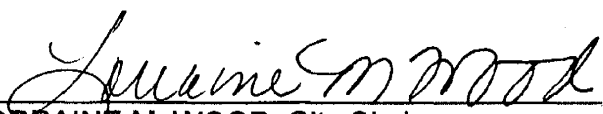
5
6 AYES: Council Members Hall, Kulchin, Blackburn, Douglas, Packard.

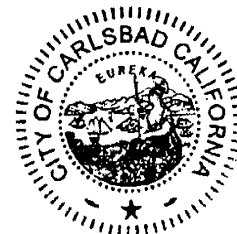
7 NOES: None.

8 ABSENT: None.
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11 
12 MATT HALL, Mayor

13 ATTEST:

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15 
16 LORRAINE M. WOOD, City Clerk
17 (SEAL)



RESOLUTION NO. 2011-148**A RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF CARLSBAD, CALIFORNIA, APPROVING
ADJUSTMENTS TO THE FY 2010-11 OPERATING
BUDGET**

WHEREAS, the city's self-insured Worker's Compensation Fund has experienced higher than anticipated claims and settlements in FY 2010-11; and

WHEREAS, the Worker's Compensation Fund Balance has decreased more than anticipated, due to the higher claims and settlements; and

WHEREAS, the Finance Department recommends increasing the Worker's Compensation cash reserves to an appropriate level to meet ongoing obligations; and

WHEREAS, it is recommended that the General Fund provide a cash transfer of \$1,000,000 to the Workers Compensation Fund to increase cash reserves;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Carlsbad, California, as follows:

1. That the above recitations are true and correct.

2. That the City Council of the City of Carlsbad, California, does hereby authorize an additional appropriation and transfer of \$1,000,000 in Fiscal Year 2010-11 to the city's Worker's Compensation Fund.

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1 PASSED, APPROVED AND ADOPTED at a Joint Special Meeting of the
2 Carlsbad City Council, Carlsbad Municipal Water District Board of Directors, Carlsbad
3 Housing and Redevelopment Commission held on the 21st day of June 2011, by the
4 following vote to wit:


5
6 AYES: Council Members Hall, Kulchin, Blackburn, Douglas, Packard.

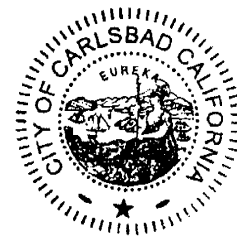
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8 NOES: None.

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10 ABSENT: None.

11 
12 MATT HALL, Mayor

13 ATTEST:

14 
15 LORRAINE M. WOOD, City Clerk
16 (SEAL)



RESOLUTION NO. 505**A RESOLUTION OF THE HOUSING AND
REDEVELOPMENT COMMISSION OF THE CITY
OF CARLSBAD, CALIFORNIA, APPROVING
ADJUSTMENTS TO THE FY 2010-11 OPERATING
BUDGET**

WHEREAS, the Section 8 Special Revenue Fund will not have a sufficient budget appropriation to cover increased administrative charges from San Diego County for Fiscal Year 2010-11; and

WHEREAS, the Finance Department recommends the additional appropriation of \$2,500 to cover the increased charges; and

NOW, THEREFORE, BE IT RESOLVED by the Housing and
Redevelopment Commission of the City of Carlsbad, California, as follows:

1. That the above recitations are true and correct.

2. That the Housing and Redevelopment Commission of the City of Carlsbad, California, does hereby authorize an additional appropriation of \$2,500 in Fiscal Year 2010-11 from the Housing and Redevelopment Debt Service Fund balance.

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1 PASSED, APPROVED AND ADOPTED at a Joint Special Meeting of the
2 Carlsbad Housing and Redevelopment Commission, Carlsbad City Council, Carlsbad
3 Municipal Water District Board of Directors held on the 21st day of June 2011, by the
4 following vote to wit:


5
6 AYES: Commission Members Hall, Kulchin, Blackburn, Douglas, Packard.

7 NOES: None.

8 ABSENT: None.
9

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11 
12 MATT HALL, Chairman

13 ATTEST:

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15 
16 LISA HILDABRAND, Secretary
17 (SEAL)



RESOLUTION NO. 1421**A RESOLUTION OF THE BOARD OF DIRECTORS OF
CARLSBAD MUNICIPAL WATER DISTRICT (CMWD),
APPROVING ADJUSTMENTS TO THE FY 2010-11
OPERATING BUDGET.**

WHEREAS, there are insufficient funds appropriated in the FY 2010-11 Operating Budget for recycled water purchases from other agencies ; and

WHEREAS, the Finance Department recommends an additional appropriation of \$462,171 to cover the increased charges; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Carlsbad Municipal Water District as follows:

1. That the above recitations are true and correct.

2. That the Board of Directors of Carlsbad Municipal Water District, does hereby authorize an additional appropriation of \$462,171 in Fiscal Year 2010-11 from the Recycled Water Operations Fund balance.

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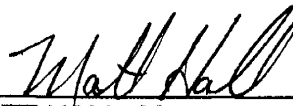
160

1 PASSED, APPROVED AND ADOPTED at a Joint Special Meeting of the
2 Carlsbad Municipal Water District Board of Directors, Carlsbad City Council, Carlsbad
3 Housing and Redevelopment Commission held on the 21st day of June 2011, by the
4 following vote to wit:

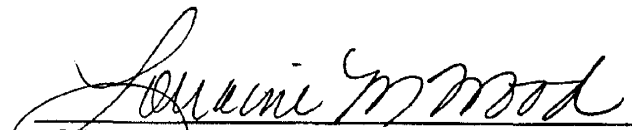
5
6 AYES: Council Members Hall, Kulchin, Blackburn, Douglas, Packard.

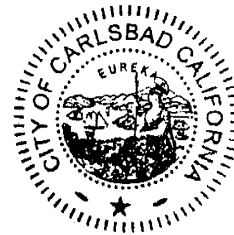
7
8 NOES: None.

9 ABSENT: None.

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11 
12 MATT HALL, Mayor

13 ATTEST:

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15 
16 LORRAINE M. WOOD, City Clerk
17 (SEAL)



RESOLUTION NO. 506**A RESOLUTION OF THE CITY OF CARLSBAD HOUSING AND REDEVELOPMENT COMMISSION APPROVING THE ESTABLISHMENT OF A RESERVE FUND FOR THE TYLER COURT AFFORDABLE SENIOR APARTMENTS, AND SETTING FORTH THE PURPOSE AND USE FOR SAID FUND.**

WHEREAS, on September 30, 1999, the Redevelopment Agency of the City of Carlsbad purchased the Tyler Court Senior Apartment Complex for the purpose of providing permanent affordable housing for very low income senior citizens in Carlsbad; and

WHEREAS, the Redevelopment Agency has continuously owned said apartment complex since acquisition in 1999; and

WHEREAS, the Housing and Redevelopment Commission has previously determined that it is appropriate and necessary to contract for outside professional services for exclusive day-to-day management of the Tyler Court Senior Apartments, which includes ongoing maintenance, repairs and capital improvements, and the Commission has subsequently contracted for said services since acquisition in 1999 ; and

WHEREAS, from time to time, rental revenues may exceed operational costs in a given year resulting in surplus cash from the Tyler Court Senior Apartments, which is intended to be used for operations and/or repairs, renovations, capital improvements or other related activities for said apartment complex only for as long as the Redevelopment Agency owns said complex; and

WHEREAS, the Commission desires to formally establish a reserve fund and set forth the purpose and use for said funds for the Tyler Court Senior Apartments.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Housing and Redevelopment Commission of the City of Carlsbad, California, as follows:

1. The above recitations are true and correct.
2. The Housing and Redevelopment Commission hereby authorizes the Redevelopment Agency Executive Director and Finance Director to establish a reserve fund for the Tyler Court Senior Apartments for deposits of surplus operating cash from said Agency-owned apartments.
3. The Housing and Redevelopment Commission hereby authorizes the use of said Tyler Court Reserve Fund for the specific purpose of funding ongoing operations of the Tyler Court Senior Apartments and/or for the costs associated with repairs, maintenance, renovations/rehabilitation, capital improvements or other related costs for said apartments as deemed appropriate by the Agency's Executive Director and/or designee.

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4. The Agency Executive Director and Finance Director are authorized to appropriate and/or distribute said funds from the Reserve Fund for costs related to the ongoing operation, maintenance, repair, renovation or other capital improvement program for the Tyler Court Senior Apartments for as long as the Agency owns said property.
5. If the Commission transfers ownership of the Tyler Court Senior Apartments to the City of Carlsbad or a private party for any reason, the Finance Director is hereby authorized to accept and transfer the cash available in the Tyler Court Reserve Fund from the Carlsbad Redevelopment Agency to the City of Carlsbad's Housing Trust Fund for use by the City and/or Carlsbad Housing Authority to fund ongoing operations, maintenance, repairs, rehabilitation or other capital improvement projects related to the Tyler Court Senior Apartments, and/or to be used to create additional affordable housing opportunities for low income households within the City of Carlsbad as determined to be appropriate by the City Council.

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1 PASSED, APPROVED AND ADOPTED at a Joint Special Meeting of the
2 Carlsbad Housing and Redevelopment Commission, Carlsbad City Council, Carlsbad
3 Municipal Water District Board of Directors held on the 21st day of June 2011, by the
4 following vote to wit:

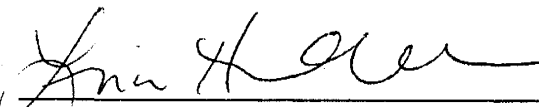
5
6 AYES: Commission Members Hall, Kulchin, Blackburn, Douglas, Packard.

7 NOES: None.

8 ABSENT: None.
9

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11 
12 MATT HALL, Chairman

13 ATTEST:

14
15 
16 LISA HILDABRAND, Secretary
17 (SEAL)



GLOSSARY

Appropriation - A specific amount of money authorized by the City Council for an approved work program or individual project.

Assessed Valuation - A dollar value placed on real estate or other property by San Diego County as a basis for levying property taxes.

Balanced Budget - A budget in which planned expenditures do not exceed planned funds available.

Beginning/Ending Fund Balance - Unencumbered resources available in a fund from the prior/current year after payment of the prior/current year expenses.

Bond - A certificate of debt issued by an entity, guaranteeing payment of the original investment, plus interest, by a specified future date.

Budget - An annual financial plan that identifies revenues, types and levels of services to be provided, and the amount of funds that can be spent. Carlsbad's Operating Budget encompasses one fiscal year, as does the Capital Improvement Program appropriation.

Capital Improvement Program - A multi-year financial plan containing proposed construction of physical assets such as park, street, sewerage, and recreation facilities. This program has identified all projects which are the responsibility of the City between the present to buildout.

Capital Outlay - Equipment (fixed assets) with a value \$1,000 or more and an estimated useful life of more than one year, such as automobiles and office furniture, which appear in the Operating budget.

Cost Allocation - A method used to charge General fund overhead costs to other funds, such as Enterprise funds and Internal Service funds.

Debt Service - The payment of principal and interest on borrowed funds such as bonds.

Department - An organizational unit comprised of programs or divisions. Examples include the Police Department, Library Department, and Human Resources Department.

Encumbrance - A legal obligation to pay funds, an expenditure of which has not yet occurred.

Enterprise Fund - A fund type established to account for the total costs of selected governmental facilities and services that are operated similar to private enterprises. These programs are entirely self-supported, and include the Water and Sanitation Departments.

Expenditure - The actual spending of funds set aside by appropriation for identified goods and services.

Fee - A general term used for any charge levied by government for providing a service or permitting an activity.

Fiscal Year - A twelve-month period of time designated as the budget year. Carlsbad's fiscal year is from July 1 to June 30.

Fund - A set of interrelated accounts to record revenues and expenditures associated with a specific purpose.

Fund Balance - The amount of financial resources available for use.

General Fund - The primary fund used by the City for which revenues and expenditures are not legally restricted for use. Examples of departments operating within the General fund include Fire, Library, and the City Manager's Office.

Grant - Contributions of cash or other assets from another governmental agency to be used or expended for a specified purpose, activity, or facility.

Growth Management Plan - A comprehensive approach to land-use planning ensuring controlled and managed growth within the City, while providing designated public facilities.

Growth Management Standards - Standards for acceptable service levels that have been established for eleven public facility categories.

Interfund Transfers - Payments from one fund to another fund, primarily for work or services provided.

Internal Service Fund - A fund that provides services to all City departments, and bills the various other funds for services rendered. Examples of Internal Service funds include Fleet Maintenance, Information Systems, and Workers' Compensation Insurance.

Maintenance and Operation - A general category used for classifying expenditures for materials, supplies, and services that are normally used within the fiscal year.

Operating Budget - The annual appropriation of funds for ongoing program costs, which include salaries, benefits, maintenance, operation, and capital outlay items.

Operating Costs - Estimated expenses that can be expected to occur following the construction of a Capital Improvement Project.

Personnel - Costs associated with providing the staff necessary to provide the desired levels of services. Included are both salary and benefit costs.

Revenues - Amount of funds received from the collection of taxes, fees, permits, licenses, interest, and grants during the fiscal year.

Special Revenue Funds - A fund that collects revenues that are restricted by the City, State, or federal government as the method by which they may be spent.

Acronyms

AED	Automated External Defibrillator
AMR	Automated Meter Reader
APWA	American Public Works Association
CAFR	Comprehensive Annual Financial Report
CDBG	Community Development Block Grant Program
CFD	Community Facilities District
CMWD	Carlsbad Municipal Water District
COP	Certificates of Participation
CSMFO	California Society of Municipal Finance Officers
CY	Current Year
DUI	Driving Under the Influence
ECB	Expenditure Control Budgeting
ERAF	Educational Revenue Augmentation Fund
FOG	Fats, Oils and Grease
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System
HUD	Department of Housing and Urban Development
HVAC	Heating, Ventilation & Air Conditioning
IFAS	Integrated Financial Accounting System
IMLA	International Municipal Lawyers Association
ISF	Internal Service Fund
IT	Information Technology
LAIF	Local Agency Investment Fund
LLC	Library Learning Center
MWD	Metropolitan Water District
NATOA	National Association of Telecommunications Officers and Advisors
NPDES	National Pollutant Discharge Elimination Systems
NRPA	National Recreation and Park Association
OSHA	Occupational Safety & Health Acts
PERS	Public Employees Retirement System
PLA	Public Library Association
SDG&E	San Diego Gas & Electric
SRO	School Resource Officer
TLG	Transforming Local Government
TOT	Transient Occupancy Tax (hotel tax)
VLF	Vehicle License Fee